



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MERRIMAC MUNICIPAL WATER UTILITY

Principal Office: 100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DARWIN NELSON of
(Person responsible for accounts)

MERRIMAC MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/27/2001
(Signature of person responsible for accounts)	(Date)

VILLAGE ADMINSTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MERRIMAC MUNICIPAL WATER UTILITY**Utility Address:** 100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

When was utility organized? 12/18/1959**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DARWIN NELSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**

100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

Telephone: (608) 493 - 2122**Fax Number:** (608) 493 - 9908**E-mail Address:** N/A

Individual or firm, if other than utility employee, preparing this report:

Name: MR KEVIN KRYSINSKI**Title:****Office Address:** KRYSINSKI & ASSOCIATES, S.C.

6441 ENTERPRISE LANE, #104

MADISON, WI 53719

Telephone: (608) 274 - 5324**Fax Number:** (608) 274 - 6439**E-mail Address:** KRYSIN@ITIS.COM

President, chairman, or head of utility commission/board or committee:

Name: MR ALLAN B SHANKS**Title:** VILLAGE PRESIDENT**Office Address:**

100 COOK STREET

P.O. BOX 26

MERRIMAC, WI 53561

Telephone: (608) 493 - 2122**Fax Number:** (608) 493 - 9908**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR KEVIN KRYSINSKI**Title:****Office Address:** KRYSINSKI & ASSOCIATES, S.C.
6441 ENTERPRISE LANE, #104
MADISON, WI 53719**Telephone:** (608) 274 - 5324**Fax Number:** (608) 274 - 6436**E-mail Address:** KRYSIN@ITIS.COM**Date of most recent audit report:** 1/18/2001**Period covered by most recent audit:** 12/1/2000-12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR DARWIN NELSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**100 COOK STREET
P.O. BOX 26
MERRIMAC, WI 53561**Telephone:** (608) 493 - 2122**Fax Number:** (608) 493 - 9908 EXT**E-mail Address:** N/A

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR MICHAEL BYRNES, TRUSTEE
MR JOSEPH MONACO, TRUSTEE
MR STEPHEN RAJCHEL, TRUSTEE
MR ALLAN B. SHANKS, PRESIDENT
MR VERN WEISENSEL, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	73,655	44,539	1
Operating Expenses:			
Operation and Maintenance Expense (401)	43,928	34,615	2
Depreciation Expense (403)	11,195	5,741	3
Amortization Expense (404)	4,365	4,365	4
Taxes (408)	7,522	7,068	5
Total Operating Expenses	67,010	51,789	
Net Operating Income	6,645	(7,250)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,645	(7,250)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	923	278	9
Miscellaneous Nonoperating Income (421)	0	1,195	10
Total Other Income	923	1,473	
Total Income	7,568	(5,777)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	7,568	(5,777)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	7,568	(5,777)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	53,213	58,990	19
Balance Transferred from Income (433)	7,568	(5,777)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	60,781	53,213	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	923	4
Total (Acct. 419):	923	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	73,655	0	0	0	73,655	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	73,655	0	0	0	73,655	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	812,789	682,894	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	121,533	110,082	2
Net Utility Plant	691,256	572,812	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,602	(36,969)	8
Temporary Cash Investments (132)	730	23,283	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,732	9,147	11
Other Accounts Receivable (143)	30,497	27,412	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,825	3,070	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	58,386	25,943	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,730	13,095	20
Total Deferred Debits	8,730	13,095	
Total Assets and Other Debits	758,372	611,850	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	9,966	4,509	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	60,781	53,213	23
Total Proprietary Capital	70,747	57,722	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	30,326	36,943	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	30,326	36,943	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	30,758	73,264	28
Payables to Municipality (233)	205,218	128,347	29
Customer Deposits (235)			30
Taxes Accrued (236)	7,599	5,955	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	243,575	207,566	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	413,724	309,619	38
Total Liabilities and Other Credits	758,372	611,850	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	802,913	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	9,876				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	812,789	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	121,533	0	0	0	9
Total Accumulated Provision	121,533	0	0	0	
Net Utility Plant	691,256	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	110,082				110,082	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,195				11,195	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	426				426	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	11,621	0	0	0	11,621	13
Debits during year						14
Book cost of plant retired	170				170	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	170	0	0	0	170	19
Balance End of Year	121,533	0	0	0	121,533	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,509	1
Changes during year (explain):		
VILLAGE'S PORTION OF CDBG PROJECT	5,457	2
Balance end of year	9,966	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL FUND	07/31/1994	07/31/2004	0.00%	30,326	1
Total for Account 223				30,326	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,955	1
Accruals:		
Charged water department expense	7,522	2
Charged electric department expense		3
Charged sewer department expense	132	4
Other (explain):		
NONE		5
Total Accruals and other credits	7,654	
Taxes paid during year:		
County, state and local taxes	5,955	6
Social Security taxes	0	7
PSC Remainder Assessment	55	8
Other (explain):		
NONE		9
Total payments and other debits	6,010	
Balance end of year	7,599	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	309,619	0	0	0	0	309,619	1
Add credits during year:							
For Services	750					750	2
For Mains						0	3
Other (specify):							
CDBG GRANT	100,730					100,730	4
FLOURIDE GRANT	2,625					2,625	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	413,724	0	0	0	0	413,724	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	100,730					100,730	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,732	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,732	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CUSTOMER CONTRIBUTION FOR SERVICE	550	11
ACCOUNTS RECEIVABLE - GRANTS FROM STATE OF WI	29,947	12
Total (Acct. 143):	30,497	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY	14,825	13
Total (Acct. 145):	14,825	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WELL REHAB PSC AUTHORIZATION 2/97	8,730	16
Total (Acct. 183):	8,730	
Payables to Municipality (233):		
SHORT TERM LOAN FOR PLANT ADDITIONS	205,218	17
Total (Acct. 233):	205,218	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	544,076	0	0	0	544,076	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	115,807	0	0	0	115,807	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	361,671	0	0	0	361,671	6
Other (specify):						
NONE					0	7
Average Net Rate Base	66,598	0	0	0	66,598	
Net Operating Income	6,645	0	0	0	6,645	8
Net Operating Income as a percent of						
Average Net Rate Base	9.98%	N/A	N/A	N/A	9.98%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	7,237	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	56,997	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	64,234	
Net Income		
Net Income	7,568	5
Percent Return on Proprietary Capital	11.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

PUBLIC SERVICE COMMISSION APPROVED NEW WATER RATES AND RULES FOR MERRIMAC MUNICIPAL WATER UTILITY. CHANGES BECAME EFFECTIVE APRIL 1, 2000. REFER TO DOCKET 3630-WR-101

7. Any additional matters.

IN THE PROCESS OF COMPLETING THE WATER TOWER PROJECT.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

AUTHORIZATION FOR WELL REHAB BY PSC 2/97.

Signature Page (Page ii)

Krysinski & Associates, S.C.
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REPORT

Village of Merrimac
Merrimac, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Merrimac Water Utility as of December 31, 2000 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Krysinski & Associates, S.C.
March 27, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Kathryn Schnelle [mailto:kathys1@johnsonblock.com]
 Sent: Monday, October 28, 2002 9:56 AM
 To: Legee, Peter PSC
 Cc: Kathryn Schnelle; Roxanne Ostrowsky
 Subject: DWCCA-3630-ELE and DWCCA-3630-PJL

October 28, 2002

Peter,

Welcome back. I spoke with Elaine last Friday and understand that you will not be back in the office until November 4.

I spoke with Tom at CTW regarding the Merrimac water tower project last Friday and have the following breakdowns for the well pump upgrade and wellhouse upgrade.

Well Pump Upgrade	\$16,028	
Wellhouse Upgrade		
Electrical controls, new pressure switch	56,000	
Electrician costs		7,000
Materials to abandon old tank	1,500	
Labor to abandon old tank		1,000
New piping, dig hole, patch road,		
new floor drains, core the manhole	16,098	
Run sewer line		15,000

Old tank was abandoned and left in place. Please let me know what items you wish to have reclassified and to what account(s) so that we can make the entries to the ledger. How do you want these changes to be reflected in the 2002 PSC report?

If you need to talk to me, I can be reached at 274-2002. Thanks for your assistance.

Kathryn Schnelle

October 21, 2002

Public Service Commission
 Attention: Peter Legee
 610 N Whitney Way
 Madison, WI 53711

Dear Peter:

SUBJECT: DWCCA-3630-ELE VILLAGE OF MERRIMAC 2000 REPORT
 DWCCA-3630-PJL VILLAGE OF MERRIMAC 2001 REPORT

FINANCIAL SECTION FOOTNOTES

This letter is in response to the PSC letter dated May 31, 2001 for the 2000 PSC report for the Village of Merrimac and the September 30, 2002 letter for the 2001 Analytical Review. I have outlined our response below:

1. During our review, we noted that 16,278 KWH are reported for pumping on W-10 and that \$2,109 was reported in Account 620.

During the 2001 audit, it was discovered that the client was coding heating bills for the utility to account 620. The dollars were reclassified and the coding procedures changed for 2002. The variance from 2000 would be for the cost of heating the pumphouse.

2. This is to confirm that the new water service reported on page W-16 was contributed capital from a customer.

3. Plant Operation and Maintenance Expense increased over 30% and more than \$2,000 because of additional repairs made to the existing well and an overall increase in the amount of time staff devoted to the water utility vs. the sewer utility.

4. There were 16 services not in use at the end of 2000. In 2001, this number declined to 12. The meter and services counts will come into line as homes on built on the lots shown as standby only. We will note this in the 2001 file so that it's reflected for the 2002 report.

5. We have noted the change in county name for the 2002 report.

6. I have reviewed our audit records for the 1999 and 2000 timeframe. We do not have a detailed breakdown for the well-house refurbishment. I have contacted CTW Corporation to obtain the information so that we can make any necessary adjustments to the books. It is my understanding that the old generator was retained for backup; however, I will confirm this. I will provide the additional breakdown as soon as I hear from CTW Corp.

If you have any further questions, please feel free to contact me.

Sincerely,

Kathryn Schnelle

May 31, 2001

Mr. Darwin Nelson, Village Administrator
Merrimac Municipal Water Utility
100 Cook Street
P.O. Box 26
Merrimac, WI 53561-0026

2000 Analytical Review DWCCA-3630-ELE

Dear Mr. Nelson:

The Public Service Commission staff is in the process of completing ar

FINANCIAL SECTION FOOTNOTES

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that 16,278 kWh are reported for pumping on page W-10 of the annual report. If the \$2,109 reported in Account 620 for pumping expense, on the Operation & Maintenance Expenses schedule, page W-5, is divided by 6 cents (the average cost of a kWh), the result would be 35,150 kWh. Please provide your utility's cost for a kWh or otherwise explain why the kWh for pumping cost significantly more than the state average.

2. During our review, we noted an addition reported on the Water Services schedule, page W-16. The schedule note indicates this addition was financed by "contributed capital." Since the amount reported in Account 271, Contributions in Aid of Construction, and the Cz-1 Water Lateral Installation Charge are identical, we assume a customer contributed this amount per Cz-1. Please confirm this is a customer contribution at Cz-1 or otherwise explain this contribution. In the future, please explain additions according to the schedule head note to distinguish between customers at Cz-1, developers, special assessments, etc.

3. During our review, we noted that total Plant Operation and Maintenance Expense as reported on the Operation & Maintenance Expenses schedule, page W-5, increased over 30% and \$2,000 from the prior year without explanation. Please provide a brief explanation of this increase.

4. During our review, we noted that 248 services are reported in use at end of year on the Water Services schedule, page W-16. However, only 224 customer meters are reported in use on the Meters schedule, page W-17. In the 1999 review this was written about and the response indicated that the services not in use were inadvertently not reported and would be reported in 2000. Please provide the number of services not in use in 2000 and follow this procedure in the future.

5. During our review, we noted that in 1998-2000 the county reported on the Property Tax Equivalent schedule, page W-7, was inadvertently reported as "Sawyer" instead of "Sauk." Please correct your copy of the annual report to indicate "Sauk" as the county.

6. The footnote to page W-8 indicates that the \$175,526 addition to Account 321, Structures and Improvements, is the cost of a well house. If new equipment was installed, please follow the procedures listed below. If the old equipment was retained, please state this fact in a reply letter.

- The cost of all pumping equipment (including pump, motor, control panel, station meter, and piping associated with pumping operations) should be reclassified to Accounts 323 through 328 in accordance with the account descriptions in the Uniform System of Accounts.

FINANCIAL SECTION FOOTNOTES

- The statistical schedule on page W-13 should be updated to reflect the new equipment, and if any of the old equipment has been retired the cost of this equipment should be removed from the plant accounts.
- If any water treatment equipment was installed, this cost should be reclassified to Account 332.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3630.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	69,158	1
Total Sales of Water	69,158	
Other Operating Revenues		
Forfeited Discounts (470)	734	2
Other Water Revenues (474)	3,763	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,497	
Total Operating Revenues	73,655	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	21,402	5
General Operating Expenses (680-690)	22,526	6
Total Operation and Maintenance Expenses	43,928	
Other Operating Expenses		
Depreciation Expense (403)	11,195	7
Amortization Expense (404)	4,365	8
Taxes (408)	7,522	9
Total Other Operating Expenses	23,082	
Total Operating Expenses	67,010	
NET OPERATING INCOME	6,645	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	195	8,274	38,132	4
Commercial	19	1,842	6,029	5
Industrial				6
Total Metered Sales to General Customers (461)	214	10,116	44,161	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,857	8
Other Sales to Public Authorities (464)	10	439	2,140	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	225	10,555	69,158	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	22,672	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	185	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	22,857	
Forfeited Discounts (470):		
Customer late payment charges	734	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	734	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	282	7
Other (specify):		
STANDBY CHARGES	1,608	8
MISCELLANEOUS OPERATING REVENUES	1,873	9
Total Other Water Revenues (474)	3,763	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,477	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,109	3
Chemicals (630)	446	4
Supplies and Expenses (640)	232	5
Repairs of Water Plant (650)	8,874	6
Transportation Expenses (660)	264	7
Total Plant Operation and Maintenance Expenses	21,402	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,012	8
Office Supplies and Expenses (681)	1,034	9
Outside Services Employed (682)	1,935	10
Insurance Expense (684)	1,794	11
Employees Pensions and Benefits (686)	3,821	12
Regulatory Commission Expenses (688)	705	13
Miscellaneous General Expenses (689)	225	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	22,526	
Total Operation and Maintenance Expenses	43,928	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		5,955	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		132	2
Net property tax equivalent		5,823	
Social Security		1,644	3
PSC Remainder Assessment		55	4
Other (specify): NONE			5
Total tax expense		7,522	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215953				3
County tax rate	mills		4.699581				4
Local tax rate	mills		6.348356				5
School tax rate	mills		11.333250				6
Voc. school tax rate	mills		1.580138				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.177278				10
Less: state credit	mills		1.743000				11
Net tax rate	mills		22.434278				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.348356				14
Combined School Tax Rate	mills		12.913388				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.261744				17
Total Tax Rate	mills		24.177278				18
Ratio of Local and School Tax to Total	dec.		0.796688				19
Total tax net of state credit	mills		22.434278				20
Net Local and School Tax Rate	mills		17.873117				21
Utility Plant, Jan. 1	\$	682,893	682,893				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	682,893	682,893				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	682,893	682,893				26
Assessment Ratio	dec.		0.928279				27
Assessed Value	\$	633,915	633,915				28
Net Local & School Rate	mills		17.873117				29
Tax Equiv. Computed for Current Year	\$	11,330	11,330				30
Tax Equivalent per 1994 PSC Report	\$	5,955					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,955					32
Tax equiv. for current year (see note 6)	\$	5,955					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	265		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	28,385		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	28,650	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,729	175,526	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,015		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,052		20
Total Pumping Plant	18,796	175,526	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,119		23
Total Water Treatment Plant	4,119	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			265	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			28,385	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	28,650	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			181,255	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,015	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,052	20
Total Pumping Plant	0	0	194,322	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,119	23
Total Water Treatment Plant	0	0	4,119	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	3,742	339,349	26
Transmission and Distribution Mains (343)	156,473		27
Fire Mains (344)	0		28
Services (345)	32,758	750	29
Meters (346)	15,908	2,218	30
Hydrants (348)	17,227		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	226,373	342,317	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	139		35
Computer Equipment (372.1)	3,566		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,597		38
Other Tangible Property (390)	0		39
Total General Plant	7,302	0	
Total utility plant in service directly assignable	285,240	517,843	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	285,240	517,843	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			343,091 26
Transmission and Distribution Mains (343)			156,473 27
Fire Mains (344)			0 28
Services (345)			33,508 29
Meters (346)	170		17,956 30
Hydrants (348)			17,227 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	170	0	568,520
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			139 35
Computer Equipment (372.1)			3,566 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,597 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,302
Total utility plant in service directly assignable	170	0	802,913
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	170	0	802,913

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			923	923	1
February			1,042	1,042	2
March			879	879	3
April			920	920	4
May			1,062	1,062	5
June			1,010	1,010	6
July			1,259	1,259	7
August			1,091	1,091	8
September			939	939	9
October			1,074	1,074	10
November			888	888	11
December			953	953	12
Total for year	0	0	12,040	12,040	
Less: Measured or estimated water used in main flushing and water treatment during year				391	13
Less: Other utility use				443	14
Other utility use explanation:					15
PRE LUBE LINE (22); MAIN BREAKS (401); AND FIRE PRACTICE (20)					
Water pumped into distribution system				11,206	16
Less: Water sold				10,555	17
Losses and unaccounted for				651	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				216	21
Date of maximum: 2/13/2000					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/15/2000					25
Total KWH used for pumping for the year				16,278	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	#1	235	12	57,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL #1		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE		5
Year Installed	1959		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	200		8
Pump Motor or Standby Engine Mfr	LAYNE		10
Year Installed	1959		11
Type	ELECTRIC		12
Horsepower	20		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1959	1999	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	15	130	7
Total capacity in gallons	6,800	75,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	11
Filters, type (gravity, pressure, other, none)		NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	N	N	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	24,492	0	0	0	24,492
M	D	8.000	3,387	0	0	0	3,387
Total Within Municipality			27,879	0	0	0	27,879
Total Utility			27,879	0	0	0	27,879

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	219	1	0	0	220	0	1
M	1.000	11	0	0	0	11	0	2
M	1.500	9	0	0	0	9	0	3
M	2.000	8	0	0	0	8	0	4
Total Utility		247	1	0	0	248	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	213	12	2	0	223	35	1
1.000	1	0	0	0	1	0	2
1.500	9	0	2	0	7	6	3
4.000	0	1			1	1	4
Total:	223	13	4	0	232	42	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	195	14	0	6	0	8	223	1
1.000	0	1	0	0	0	0	1	2
1.500	0	4	0	3	0	0	7	3
4.000				1			1	4
Total:	195	19	0	10	0	8	232	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	48				48	2
Total Fire Hydrants	48	0	0	0	48	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	48
Number of distribution system valves end of year:	59
Number of distribution valves operated during year:	59

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

THE BASE CHARGE FOR PUBLIC FIRE PROTECTION EFFECTIVE 4/1/2000 IS \$26,027 PER PSC RATE ORDER 3630-WR-101. PRIOR RATE WAS \$12,608. PUBLIC FIRE PROTECTION WAS PRORATED USING 3 MONTHS AT THE OLD RATE AND 9 MONTHS AT THE NEW RATE.

Property Tax Equivalent (Water) (Page W-07)

THE BOARD AUTHORIZED A TAX EQUIVALENT OF \$5,955 AT THE FEBRUARY 13, 2001 BOARD MEETING.

Water Utility Plant in Service (Page W-08)

STRUCTURES AND IMPROVEMENTS (321): ADDITIONS OF \$175,526 REPRESENT THE ALLOCATED CDBG COSTS FOR THE WELL HOUSE.

DISTRIBUTION RESERVOIRS AND STANDPIPES (342): ADDITIONS OF \$339,349 REPRESENT THE ALLOCATED CDBG COSTS FOR THE NEW WATER TOWER.

Reservoirs, Standpipes & Water Treatment (Page W-14)

DISINFECTION, TYPE OF EQUIPMENT: CHLORINE LIQUID @ 12.5%. STRENGTH BY CHEMICAL FEEDER. TOWER PROTECTED FROM CORROSION BY ELECTRONIC MEANS.

Water Services (Page W-16)

ADDITION OF 1 NEW SERVICE WAS FINANCED BY CONTRIBUTED CAPITAL.
